

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2011

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ 112,483	\$ -	\$ 273,472	\$ 2,442,542
Cash Received from Premiums/Recoveries	-	678,055	-	-
Cash Received from Rent Proceeds	-	-	-	-
Cash Received from Equipment Rental	3,153,538	-	-	-
Cash Received from Miscellaneous Activities	10,077	-	-	30,151
Payments for Wages & Benefits	(861,212)	-	-	(1,162,497)
Payments for Inventory & Supplies	(1,044,692)	(90,595)	(262,832)	(173,764)
Payments to Suppliers for Goods & Services	(835,359)	-	(3,135)	(1,369,165)
Payments for Risk Transfer	-	(431,878)	-	-
Payments for Claimants & Beneficiaries	-	(775,208)	-	-
Net Cash Provided (Used) by Operating Activities	534,835	(619,626)	7,505	(232,733)
Cash Flows from Non-Capital Financing Activities:				
Payments of Interfund Loan (Due To Other Funds, Pymt Error)	-	-	(27,683)	-
Operating Grants/Contributions Received	9,889	-	-	96,414
Operating Transfer-In	-	-	-	25,000
Cash Provided by Financing Activities	9,889	-	(27,683)	121,414
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Capital Assets	193,618	-	-	-
Acquisition/Construction of Capital Assets	(881,239)	(120,914)	-	-
Net Cash Used for Capital and Related Financing Activities	(687,621)	(120,914)	-	-
Cash Flows from Investing Activities:				
Receipt of Interest	-	233,037	-	-
Sale of Investment Securities	1,513,681	8,831,590	111,701	50,370
Purchase of Investment Securities	(2,016,151)	(8,324,087)	(144,053)	(14,795)
Cash Provided (Used) by Investing Activities	(502,470)	740,540	(32,352)	35,575
Net Increase (Decrease) in Cash and Cash Equivalents	(645,367)	-	(52,530)	(75,744)
Cash and Cash Equivalents at Beginning of Year	2,738,078	3,177	202,018	91,096
Cash and Cash Equivalents at End of Year	\$ 2,092,711	\$ 3,177	\$ 149,488	\$ 15,352

Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:

Net Operating Income (Loss)	\$ (1,056,306)	\$ (451,627)	\$ (17,770)	\$ (269,424)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	1,572,490	-	4,646	3,000
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	11,829	(3,312)	18,489	21,341
(Increase) Decrease in Inventories	(16,813)	-	2,157	2,113
(Increase) Decrease in Prepaids	(1,826)	(19,312)	-	(7,620)
Increase (Decrease) in Payables	25,461	(145,375)	(17)	17,857
Total Adjustments	1,591,141	(167,999)	25,275	36,691
Net Cash Provided (Used) by Operating Activities	\$ 534,835	\$ (619,626)	\$ 7,505	\$ (232,733)
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets from Government	\$ 85,147	\$ -	\$ 4,966	\$ -
Gain (Loss) on Disposal of Capital Assets	122,114	-	-	-

See Accompanying Notes to Financial Statements

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2011

	County Insurance	Information Services	Totals
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ -	\$ 1,640,584	\$ 4,469,081
Cash Received from Premiums/Recoveries	699,493	-	1,377,548
Cash Received from Rent Proceeds	-	-	-
Cash Received from Equipment Rental	-	124,082	3,277,620
Cash Received from Miscellaneous Activities	-	212	40,440
Payments for Wages & Benefits	-	(941,544)	(2,965,253)
Payments for Inventory & Supplies	(63,683)	(933)	(1,636,499)
Payments to Suppliers for Goods & Services	-	(766,144)	(2,973,803)
Payments for Risk Transfer	(29,489)	-	(461,367)
Payments for Claimants & Beneficiaries	(416,498)	-	(1,191,706)
Net Cash Provided (Used) by Operating Activities	189,823	56,257	(63,939)
Cash Flows from Non-Capital Financing Activities:			
Payments of Interfund Loan (Due To Other Funds, Pymt Error)	-	-	(27,683)
Operating Grants/Contributions Received	-	-	106,303
Operating Transfer-In	-	-	25,000
Cash Provided by Financing Activities	-	-	103,620
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Sale of Capital Assets	-	-	193,618
Acquisition/Construction of Capital Assets	-	(15,946)	(1,018,099)
Net Cash Used for Capital and Related Financing Activities	-	(15,946)	(824,481)
Cash Flows from Investing Activities:			
Receipt of Interest	21,814	-	254,851
Sale of Investment Securities	1,306,841	358,669	12,172,852
Purchase of Investment Securities	(1,518,478)	(514,129)	(12,531,693)
Cash Provided (Used) by Investing Activities	(189,823)	(155,460)	(103,990)
Net Increase (Decrease) in Cash and Cash Equivalents	-	(115,149)	(888,790)
Cash and Cash Equivalents at Beginning of Year	35,000	648,673	3,718,042
Cash and Cash Equivalents at End of Year	\$ 35,000	\$ 533,524	\$ 2,829,252

Reconciliation of Operating Income (Loss) to Net Cash Provided

Net Operating Income (Loss)	\$ 245,703	\$ (20,322)	\$ (1,569,746)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	-	87,726	1,667,862
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	(38,541)	(5,595)	4,211
(Increase) Decrease in Inventories	-	-	(12,543)
(Increase) Decrease in Prepaids	954	(2,338)	(30,142)
Increase (Decrease) in Payables	(18,293)	(3,214)	(123,581)
Total Adjustments	(55,880)	76,579	1,505,807
Net Cash Provided (Used) by Operating Activities	\$ 189,823	\$ 56,257	\$ (63,939)
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets from Government	\$ -	\$ -	\$ 90,113
Gain (Loss) on Disposal of Capital Assets	-	-	122,114

See Accompanying Notes to Financial Statements